

APPLICATION FOR COUNTY LICENSE - COUNTY OF HENRY, VIRGINIA

OUTSTANDING BUS. LICENSE TAX	INTEREST	PENALTY	LATE FEE	TOTAL DUE

YEAR

FIN/SS NUMBER

GROSS RECEIPTS FOR PERIOD
BEGINNING ENDING

ALL OUTSTANDING TAXES MUST BE PAID BEFORE YOUR BUSINESS LICENSE WILL BE ISSUED.

CODE	NATURE OF BUSINESS	GROSS RECEIPTS	TAX BASIS	TAX	PENALTY
	LESS:				
PENALTY APPLIED IF NOT PAID BY:			TOTALS:		

APPLICANT
FULL NAME
AND
MAILING
ADDRESSTRADE
NAME
NATURE OF
BUSINESS
BUSINESS
LOCATIONCHECK ONE: ☐ LLC ☐ INDIVIDUAL ☐ PARTNERSHIP ☐ CORPORATION DATE INCORPORATED STATE OR COUNTRY

EMERGENCY PHONE AND NAME

BUSINESS PHONE

DATE APPLICANT BEGAN BUSINESS IN COUNTY

☐ IF NO LONGER IN BUSINESS PLEASE CHECK BOX AND RETURN LICENSE TO COMMISSIONER'S OFFICE.

- > PLEASE RETURN ALL COPIES WITH REQUIRED INFORMATION.
- > THIS FORM MUST BE FILED WITH COMMISSIONER OF THE REVENUE AND TAX PAID ON OR BEFORE MARCH 1.
- > MAIL TO: COMMISSIONER OF REVENUE, P.O. BOX 1077, COLLINSVILLE, VIRGINIA 24078.
- > MAKE CHECK PAYABLE TO: TREASURER OF HENRY COUNTY.

THIS LICENSE EXPIRES

I, THE UNDERSIGNED, DO SWEAR (OR AFFIRM) THAT THE
FOREGOING FIGURES AND STATEMENTS ARE TRUE, FULL
AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

APPLICANT: _____

THIS LICENSE SHALL NOT BE VALID OR HAVE ANY LEGAL EFFECT
UNLESS AND UNTIL THE TAXES PRESCRIBED BY LAW (AND PEN-
ALTIES), AS SHOWN ON THE FOREGOING APPLICATION AND HERE-
ON, BE PAID TO THE TREASURER OF MY COUNTY, AND THE FACT
OF SUCH PAYMENT APPEAR ON THE FACE HEREOF BY THE
SIGNATURE OF THE TREASURER HERETO.

DATE SIGNATURE OF APPLICANT AND TITLE

DATE COMMISSIONER OF REVENUE, DEPUTY OR CLERK

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INSTRUCTIONS FOR COUNTY BUSINESSES

FILL IN INFORMATION AND RETURN BOTH COPIES WITH PAYMENT TO COMMISSIONER OF REVENUE. YOUR COPY WILL BE RETURNED TO YOU. APPLICATION BECOMES VALID LICENSE WHEN STAMPED BY THE COUNTY TREASURER'S OFFICE.

DOCUMENTATION REQUIRED: EACH BUSINESS IN CATEGORIES 1-5 AND 8 MUST SUBMIT A COPY OF ITS BUSINESS SCHEDULE C OR P & L STATEMENT WITH ITS BUSINESS LICENSE APPLICATION.

(The following information is taken from the Business, Professional, and Occupational License Ordinance adopted by the Henry County Board of Supervisors. For a complete copy of the Ordinance, contact the County Administrator's Office, County Administration Building.)

TAX RATES: The following are annual tax rates under this Ordinance:

For code/category 1 thru 5, businesses with gross receipts of less than \$100,000.00, there will be an annual fee of \$30.00.

<u>Code/Category 1:</u>	Contractors: .00025 of gross receipts. (Minimum License \$30.00)
<u>Code/Category 2:</u>	Retail Sales: .0015 of gross receipts.
<u>Code/Category 3:</u>	Financial, Real Estate, and Professional Services: .0025 of gross receipts.
<u>Code/Category 4:</u>	Repair, Personal, and Business Services and Other Businesses: .0015 of gross receipts.
<u>Code/Category 5:</u>	Wholesale Sales: .0005 of purchases.
<u>Code/Category 6:</u>	Carnival, Circus, etc.: \$500.00 per day (may be waived for non-profit organizations).
<u>Code/Category 7:</u>	Fortune-Tellers, Clairvoyants, and Practitioners of Palmistry or Phrenology: \$500.00 annually.
<u>Code/Category 8:</u>	Utilities: .005 of gross receipts, not including any charges for long-distance telephone calls.
<u>Code/Category 9:</u>	Itinerant Merchants: \$500.00 annually.
<u>Code/Category 10:</u>	Peddlers: \$50.00 annually.

BASIS FOR ASSESSING TAX: The above rates in Categories 1 - 5 and 8 will be applied against the gross receipts of the business in the prior calendar year. If the business files its income tax returns on a fiscal year basis, the tax may be paid for the most recent fiscal year ending in the prior calendar year.

NEW BUSINESSES: Before beginning operations, a new business must obtain a business license. If in Categories 1 - 4, the tax will be assessed on estimated gross receipts for the remainder of the current calendar year. An adjustment to actual gross receipts will be made in the following year.

BUSINESS FALLING IN MORE THAN ONE CATEGORY: If a business operates in more than one of the above categories, a license must be obtained in each category and documentation on the breakdown of gross receipts by category (if applicable) must be provided. At its option, such a business may choose to pay all its tax in the category with the higher rate.

TERM OF LICENSE: All business licenses are issued annually. Application for license may be made from January 1 to March 1; the fee must be paid by March 1 to avoid penalty.

PENALTY: A penalty of 10% per year or \$5.00, whichever is greater, will be added to all license taxes not paid by March 1. Any business operating without a license will be fined not less than \$10.00 nor more than \$100.00 and imprisoned not more than 30 days or both and required to secure the required license and pay the tax and any interest or penalty.